Index to Volume 38 — 2008

ARTICLES (by author)

Al-Attar, Ali; Hussain, Simon and Zuo, Ling Yan; Earnings quality, bankruptcy risk and future cash flows 5.

Barker, Richard and Imam, Shahed; Analysts' perceptions of 'earnings quality' 313.

Basu, Sudipta and Waymire, Gregory; Has the importance of intangibles really grown? And if so, why? 171. (S)

Bugeja, Martin and da Silva Rosa, Raymond; Taxation of shareholder capital gains and the choice of payment method in takeovers 331.

Carrera, Nieves; Carmona, Salvador and Gutiérrez, Isabel; Human capital, age and job stability: evidence from Spanish certified auditors (1976–1988) **295.**

Citron, David and Wright, Mike; Bankruptcy costs, leverage and multiple secured creditors: the case of management buy-outs 71.

Edwards, John Richard and Walker, Stephen P.; Occupational differentiation and exclusion in early Canadian accountancy **373**.

Ittner, Christopher D.; Does measuring intangibles for management purposes improve performance? A review of the evidence **261.** Discussion: Julian Heslop **273.** (S)

Jones, Michael John; The role of change agents and imitation in the diffusion of an idea: charge and discharge accounting 355.

Lau, Chong M.; Wong, Kuan M. and Eggleton, Ian R.C.; Fairness of performance evaluation procedures and job satisfaction: the role of outcome-based and non-outcome-based effects 121.

Li, Jing; Pike, Richard and Haniffa, Roszaini; Intellectual capital disclosure and corporate governance structure in UK firms 137.

Marston, Claire; Investor relations meetings: evidence from the top 500 UK companies 21.

Oswald, Dennis and Young, Steven; Tax-efficient irregular payout methods: the case of B share schemes and capital repayments via a court-approved scheme of arrangement 49.

Rainsbury, Elizabeth A; Bradbury, Michael E. and Cahan, Steven F.; Firm characteristics and audit committees complying with 'best practice' membership guidelines **393**.

Sharma, Divesh S.; Boo, El'fred and Sharma, Vineeta D.; The impact of non-mandatory corporate governance on auditors' client acceptance, risk and planning judgments 105.

Singh, Inderpal and Van der Zahn, J-L. W. Mitchell; Determinants of intellectual capital disclosure in prospectuses of initial public offerings **409**.

Skinner, Douglas J. Accounting for intangibles – a critical review of policy recommendations 191. Discussion: Peter Elwin 205; Rejoinder: Baruch Lev 209; Reply to Lev: Douglas J Skinner 215. (S)

Stark, Andrew W.; Intangibles and research – an overview with a specific focus on the UK **275.** Discussion: Alan Mackay **287.** (S)

Wyatt, Anne; What financial and non-financial information on intangibles is value-relevant? A review of the evidence 217. Discussion: Jed Wrigley 257. (S)

ARTICLES (by title)

Accounting for intangibles – a critical review of policy recommendations by Douglas J. Skinner. 191. Discussion: Peter Elwin 205; Rejoinder: Baruch Lev 209; Reply to Lev: Douglas J Skinner 215. (S)

Analysts' perceptions of 'earnings quality' by Richard Barker and Shahed Imam. 313.

Bankruptcy costs, leverage and multiple secured creditors: the case of management buy-outs by David Citron and Mike Wright. 71.

Determinants of intellectual capital disclosure in prospectuses of initial public offerings by Inderpal Singh and J-L. W. Mitchell Van der Zahn. **409.**

Does measuring intangibles for management purposes improve performance? A review of the evidence *by* Christopher D Ittner. **261.** Discussion: Julian Heslop **273** (S).

Earnings quality, bankruptcy risk and future cash flows by Ali Al-Attar, Simon Hussain and Ling Yan Zuo. 5.

Fairness of performance evaluation procedures and job satisfaction: the role of outcome-based and non-outcome-based effects by Chong M. Lau, Kuan M. Wong and Ian R.C. Eggleton. 121.

Firm characteristics and audit committees complying with 'best practice' membership guidelines by Elizabeth A Rainsbury, Michael E. Bradbury and Steven F. Cahan 393.

Has the importance of intangibles really grown? And if so, why? by Sudipta Basu and Gregory Waymire 171. (S)

Human capital, age and job stability: evidence from Spanish certified auditors (1976–1988) by Nieves Carrera, Salvador Carmona and Isabel Gutiérrez. 295.

Intangibles and research – an overview with a specific focus on the UK by Andrew W. Stark. **275.** Discussion: Alan Mackay **287.** (S)

Intellectual capital disclosure and corporate governance structure in UK firms by Jing Li, Richard Pike and Roszaini Haniffa. 137.

Investor relations meetings: evidence from the top 500 UK companies by Claire Marston 21.

Occupational differentiation and exclusion in early Canadian accountancy by John Richard Edwards and Stephen P Walker. 373.

Taxation of shareholder capital gains and the choice of payment method in takeovers by Martin Bugeja and Raymond da Silva Rosa 331.

Tax-efficient irregular payout methods: the case of B share schemes and capital repayments via a court-approved scheme of arrangement by Dennis Oswald and Steven Young. 49.

The impact of non-mandatory corporate governance on auditors' client acceptance, risk and planning judgments by Divesh S. Sharma, El'fred Boo and Vineeta D. Sharma. 105.

The role of change agents and imitation in the diffusion of an idea: charge and discharge accounting by Michael John Jones. **355.**

What financial and non-financial information on intangibles is value-relevant? A review of the evidence by Anne Wyatt. 217. Discussion: Jed Wrigley 257. (S)

BOOKS REVIEWED

Benston, George J.; Bromwich, Michael; Litan, Robert E. and Wagenhofer, Alfred; Worldwide Financial Reporting – The Development and Future of Accounting Standards 161.

Camfferman, Kees and Zeff, Stephen A. Financial Reporting and Global Capital Markets. A History of the International Accounting Standards Committee, 1973–2000 162.

Guthrie, J.; Petty, R. and Ricceri, F.; Intellectual Capital Reporting: Lessons from Hong Kong and Australia 91.

Power, Michael; Organized Uncertainty: Designing a World of Risk Management 91.

Unerman, Jeffery; Guthrie, James and Striukova, Ludmila; UK Reporting of Intellectual Capital 96.

Walton, P. (ed.), The Routledge Companion to Fair Value and Financial Reporting 93.

(S) - SPECIAL ISSUE: INTERNATIONAL ACCOUNTING FORUM 2008

Introduction	Robert Hodgkinson	169
Articles Has the importance of intangibles really grown? And if so, why?	Sudipta Basu Gregory Waymire	171
Accounting for intangibles – a critical review of policy recommendations (Discussion Peter Elwin. 205; Rejoinder Baruch Lev. 209; Reply to Lev: Douglas J. Skinner *15)	Douglas J. Skinner	191
What financial and non-financial information on intangibles is value-relevant? A review of the evidence (Discussion Jed Wrigley 257)	Anne Wyatt	217
Does measuring intangibles for management purposes improve performance? A review of the evidence (Discussion Julian Heslop 273)	Christopher D. Ittner	261
Intangibles and research – an overview with a specific focus on the UK (Discussion Alan Mackay 287)	Andrew W. Stark	275

